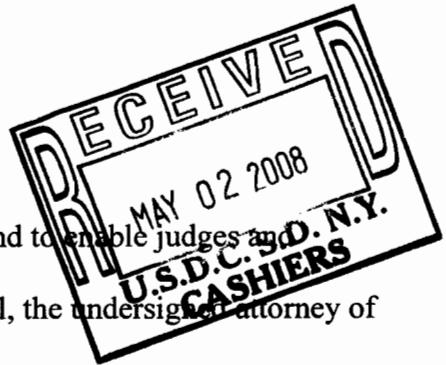


'08 CIV 4225

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
NEW VIEW GIFTS AND ACCESSORIES, LTD. :
: :
Plaintiff, : Civil Action No.:
: :
-against- :
IDEA NUOVA, INC. :
: :
Defendant. :
-----x



Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and to enable judges and
magistrates of the court to evaluate possible disqualifications or recusal, the undersigned attorney of
record for plaintiff, New View Gifts and Accessories, Ltd., certifies that the following are corporate
parents, affiliates and/or subsidiaries of New View Gifts and Accessories, Ltd., which are publicly held:

None.



Signature of Attorney
Gerard Bilotto (GB8364)